

MASS MEMORANDUM
#2006-14

TO: Public School Superintendents

FROM: Jennifer W. Davis
Budget Director

DATE: August 13, 2007

SUBJECT: School Budget Submissions-Fiscal Year 2006

Section 20 of the Fiscal Year 2006 Budget Act (House Bill 300) calls for school districts to provide this office with signed copies of the approved district budget for expenditures, including positions to be funded from all funding sources (see Exhibit A). In addition, we request that you prepare unit entitlement documents, which have been utilized in prior year budget requests for submission with the district budget document (see Exhibit B). We ask that you also send copies of all these documents to Michael Morton at the Office of the Controller General and Leah Jenkins at the Department of Education.

Please submit all requested documents to this office no later than January 15, 2005. While we recognize that final Board approval of district budgets may vary, we will accept preliminary budgets with the understanding that finalized versions will be forwarded to this office within two weeks of Board approval.

As always, we appreciate your cooperation as we prepare for another budget cycle. Should you have any questions or comments, please contact Emily Falcon at (302) 739-4206.

JWD:EMF

Attachments

cc: Leah Jenkins
Michael Morton
Emily Falcon

Instructions for Position Reporting
(EXHIBIT A)

General Information:

Exhibit A is to be used to provide documentation of school district positions, as funded from all sources. The FY 2006 column is to be based on the September 30, 2005 unit count for positions.

Authorized versus Actual Positions-Unit Documentation:

Since most positions are authorized according to unit entitlement, unit justification must be demonstrated. For this exercise, please report the number of positions for each classification listed under Division I/General Fund Positions on Exhibit A. The data to be used as the basis for this information is found in Exhibit B, where a district's unit entitlement and building unit distribution are reported (pages 1 and 4). Additionally, please identify in Exhibit A the number of positions for which a cash option was exercised in FY 2005, and the number of cash options that will be utilized during FY 2006. Please do not include cash options funded from the Academic Excellence Block Grant.

Instructions for Unit Entitlement Reports
(EXHIBIT B)

General Information:

Exhibit B represents unit entitlements by type (Division I and II, Regular and Special) and building. When preparing these unit entitlement forms, be certain to include the vocational deduct when reporting vocational units on Exhibit B, pages 1 and 4.

Documenting Principal Authorizations/Principal and Assistant:

Be certain to provide Department of Education certifiable unit calculations for each school building in the district. Please carry calculations out to decimal places. Districts may utilize rounding off when calculating subtotals or totals, but must use the “major fraction – round up” rule.

Example: 34.50=34.00
 34.51=35.00